

City of Hartford
Department of Finance
Assessment Division
550 Main Street
Hartford, Connecticut 06103



PRESORT
FIRST CLASS MAIL
US POSTAGE PAID
PERMIT # 2050
HARTFORD, CT

OCTOBER 1, 2006

Declaration of Personal Property

Address Service Requested

TO:

This is your declaration of personal property that you own in the **City Of Hartford**
This is your **only** notification to file by November 1, 2006.

IMPORTANT

If you no longer own the business noted above, please follow the instructions on page 7.

Your check-off list for filing this personal property declaration:

- ☐ Read the instructions, page 2.
- ☐ Complete all appropriate sections of this Declaration.
- ☐ Sign and date this Declaration, page 8.
- ☐ Make a copy of your completed Declaration.
- ☐ Return the entire Declaration to our office on or before November 1, 2006.

Failing to file by November 1, 2006 will result in a 25% penalty. If you need an extension of time to file, contact our office in writing prior to November 1, 2006. An extension for good cause may be granted at the sole discretion of the Assessor.

Questions:

Direct questions concerning this declaration to the Assessor's office at:

Telephone: (860) 757-9646

INSTRUCTIONS

Who Should File?

All persons conducting business, farmers, owners of non-registered motor vehicle(s) and **non-Connecticut** registered motor vehicle(s) and owners of horse(s).

What Should Be Declared?

All personal property used in the conduct of the business.
See below and pages 4 and 5 for specifics.

How to Declare:

All persons conducting business must complete **BUSINESS DATA** page 3 and then;

1. Owners of:

- Non-Connecticut registered motor vehicles** complete #9 on page 4.
- Non-registered motor vehicles** complete #9 on page 4.
- Businesses, occupations, farmers, and professionals** complete:
 - Taxable Property Information, pages 4 and 5.
 - Lessee's Report**, if you have any leased, borrowed, consigned, stored or rented equipment, in your possession, complete page 6.
 - Lessor's Report**, if you have leased, consigned, loaned, or rented equipment to another, complete page 6.
 - Detail Listing of Disposed Assets, page 7.

2. Lessors complete:

- Taxable Property Information, pages 4 and 5.
- Lessor's Report, page 6.

LESSORS NOTE: Your contractual arrangement (i.e., conditional sale contract) with the lessee does not negate your statutory obligation to declare your leased property to the Assessor.

Filing Requirements:

- The Personal Property Declaration must be filed annually on or before November 1st (CGS §12-41).
- All Declarations must be signed and sworn to on page 8.**

Taxable Property Information:

- Commercial and cost information is **not** open to public inspection.
- All data reported should be:
 - Actual acquisition costs including any additional charges for transportation and installation. These costs, less the standard depreciation as shown on the form will determine the net depreciated value.
 - Include all assets that may have been fully depreciated, written off, or charged to expense but are still owned.
- Reports are to be filed on an assessment year basis of October 1. Acquisitions between October 2 and December 31 apply to the new year. (i.e. acquisition made November 13, 2005 is reported in the year ending October 1, 2006).
- Computerized filings are acceptable as long as all information is reported in the prescribed format.
- NOTE:** In each table on pages 4 and 5, there are examples of what items should be declared in each table.

Disposal/Sale or Transfer of Property:

- If you disposed of or transferred a portion of the property included in last year's filing, complete the Reconciliation of Fixed Assets and the Detailed Listing of Disposed Assets on page 7.
- If you no longer own the business noted on page 1, you do not need to complete this declaration. You **must however** provide information related to the new owner and/or the date the business ceased (page 7). Otherwise, the Assessor must assume that you still own taxable personal property and have failed to declare it. Follow the instructions on page 7.

A Penalty Of 25% is Applied:

- When a declaration is not timely filed or a declaration is not signed and sworn to, a 25% penalty is applied to the total assessment.
- When declarations are submitted after November 1 and an extension has not been granted (see Extensions below), a 25% penalty is applied to the total assessment. Mailed declarations must have a U.S. postmark of November 1 or before.
- When an extension is granted (see Extensions below) and the declaration is not filed by the extension deadline, a 25% penalty is applied to the total assessment.
- When omitted property is discovered, the 25% penalty is applied to the difference in the assessed value as determined by the results of the discovery, and the assessment as determined by the originally filed declaration.
- Declarations filed with "same as last year" are **INSUFFICIENT** and shall be considered an incomplete declaration subject to a 25% penalty.
- A Personal Property Declaration not filed will result in a value determined by the Assessor, plus a 25% penalty will be applied to the total assessment.

Exemptions:

- On page 9, check the box next to the exemption(s) you are claiming.
- Some exemptions require an additional application in order to receive that exemption. Request the form number (if any, noted on page 9) from the Assessor's Office and file same.
- The extension to file the Personal Property Declaration, if granted, does not apply to all required exemption applications. Check with the Assessor's Office.

Signature Requirements:

- The owner(s) must sign the declaration on page 8.
- The owner's agent may sign the declaration. However, the declaration must then be duly sworn to and notarized.
- Corporate officers signing for their corporations must have the returns properly sworn to and notarized; or provide the Assessor with a statement bearing the corporate seal and signed by the corporate secretary setting out the office held by the signer of the declaration and dates office held.

Extension:

The Assessor **may** grant a filing extension for **good cause** (CGS §12-42). If an extension is needed, contact the Assessor **in writing** prior to **November 1** stating the reason for the extension. The decision to grant an extension is the sole responsibility of the Assessor. There is no appeal.

Audit:

The Assessor is authorized to audit declarations, within 3 years of the date of the required filing. Substantial penalties are applicable if such an audit reveals property not declared as required by law (CGS §12-53).

AN EXAMPLE OF HOW TO COMPLETE THE TABLES ON PAGES 4 AND 5

How Should the Following Be Declared?	#16 Furniture, fixtures and equipment			
	Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
June 2004, you bought a desk for \$300 and a chair for \$80. In October 2005, You buy a display rack for \$400. A filing cabinet you bought 10 years ago for \$100 for personal use, is now being used in your business. A friend gives You a used bookcase, in February 2006, which you believe, is worth \$50.	10-1-06	50	95%	48
	10-1-05	400	90%	360
	10-1-04	380	80%	304
	10-1-03		70%	
	10-1-02		60%	
	10-1-01		50%	
	10-1-00		40%	
	PRIOR YRS	100	30%	30
	Total	930	Total	742

See The Table To The Right For The Answer

PERSONAL PROPERTY DECLARATION
COMMERCIAL AND FINANCIAL INFORMATION IS NOT OPEN TO PUBLIC INSPECTION.

LEGAL NAME

Under which business is being conducted. NOTE: A trade name is not a legal name.

DBA(S) _____

STREET LOCATION _____

MAILING

ADDRESS _____

STREET NAME AND NUMBER, OR PO BOX NUMBER

TOWN

STATE

ZIP CODE

BUSINESS DATA for businesses, occupations, professions, farmers, and lessors.

DIRECT QUESTIONS TO:

LOCATION OF ACCOUNTING RECORDS:

Person's Name _____

Company's Name _____

Address _____

City/State/Zip _____

Phone / Fax () () () ()

Description of Business _____

How many employees work at this location? _____ Date your business began in Hartford? _____

How many square feet does your firm occupy at this location? _____ Sq. ft. Owned _____ Leased _____

TYPE OF OWNERSHIP:

- ☐ Sole proprietor ☐ LLC
☐ Corporation ☐ Partnership
☐ Other-describe _____

TYPE OF BUSINESS:

- ☐ Manufacturer ☐ Wholesale
☐ Service ☐ Profession
☐ Retail/Mercantile ☐ Tradesman
☐ Lessor
☐ Other-Describe _____

PLEASE ANSWER THE FOLLOWING:

In the last 12 months was any of the property included in this declaration located in another Connecticut town for at least 3 month? If yes, identify by specific months, code, cost, location(s) to an **attached sheet**.

Yes ☐ No ☐

Are there any other businesses operating from your address here in Hartford? If yes, list name and mailing address (if different) on **attached sheet**.

☐ ☐

Does the business or businesses listed on your **attached sheet** have any personal property **not** included in this declaration? If yes, include on **attached sheet**.

☐ ☐

CHECK THE BOX NEXT TO ANY EXEMPTION YOU ARE CLAIMING

Assessor's Use Only

☐ Mechanic's Tools (I): \$500 exemption

Code Exemption

ALL OF THE FOLLOWING EXEMPTIONS REQUIRE A SEPARATE APPLICATION AND/OR CERTIFICATE TO BE FILED WITH THE ASSESSOR BY NOVEMBER 1, 2006.

☐ Water Pollution or Air Pollution control equipment (J): must provide a copy of the Ct DEP Certificate

☐ Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone (G+H): Exemption application M-55

☐ New manufacturing machinery and equipment; Code #13 on page 4 (N): Exemption application M-65

TAXABLE PROPERTY INFORMATION

1. All data reported should be:

- a. Actual acquisition costs including any additional charges for transportation and installation. These costs, less the standard depreciation as shown on the form will determine the net depreciated value.
- b. Include all assets that may have been fully depreciated, written off, or charged to expense but are still owned.
2. Reports are to be filed on an assessment year basis of October 1. Acquisitions between October 2 and December 31 apply to the new year. (i.e. acquisition made November 13, 2005 is reported in the year ending October 1, 2006).
3. Computerized filings are acceptable as long as all information is reported in the prescribed format.

#9 Motor vehicles Unregistered motor vehicles (e.g. campers, RV's, snowmobiles, trailers, trucks, passenger cars, tractors, off-road construction vehicles, etc.) including any vehicle garaged in Connecticut but registered in another state, or any such vehicle not registered at all. If you are a farmer eligible for the exemption under Sec. 12-91, list tractors in Code 17. If more than three, copy and attach additional sheets.

Year	Make	Model	Identification No.	Length	Weight	Purchase Price	Date	Value	Code
									#9
									#9
									#9

**Assessor's
Use Only**

*** PLEASE SEE INSTRUCTIONS & SUPPLEMENTAL FORM M-65
INSERT BEFORE COMPLETING THIS SECTION.**

Note: Declarations filed with "see attached list" must have a list that clearly segregates the personal property by year acquired and type, otherwise the declaration will be considered incomplete.

#10 – Machinery & equipment

To claim this type of property complete the: Supplemental Form For Manufacturing And Biotechnology Machinery And Equipment Only and enter total depreciated value on the Summary Sheet page inserted in this Personal Property Declaration.

#13 – Newly acquired mfg. machinery & equipment

To claim this type of property complete both the: Supplemental Form For Manufacturing And Biotechnology Machinery And Equipment and the Manufacturing Machinery And Equipment Exemption Claim M-65 and enter total depreciated value on the Summary Sheet page inserted in this Personal Property Declaration.

#15a – Manufacturing Machinery/Equipment Eligible
For Tax Relief Under Public Act 06-83

#15b – Biotechnology Machinery/Equipment Eligible
For Tax Relief Under Public Act 06-83

To claim this type of property complete the; Supplemental Form For Manufacturing And Biotechnology Machinery And Equipment Only and enter total depreciated value on the Summary Sheet page inserted in this Personal Property Declaration.

**To report Codes
#10, #13, #15a or
#15b use the
Supplemental
Form**

#16 Furniture, fixtures and equipment Furniture, fixtures and equipment of all commercial, industrial, manufacturing, mercantile, trading and all other businesses, occupations and professions. Examples: desks, chairs, tables, file cabinets, typewriters, calculators, telephone answering machines, postage meters, cash registers, moveable air conditioners, partitions, shelving display racks, refrigerators, freezers, kitchen equipment, etc.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-06		95%	
10-1-05		90%	
10-1-04		80%	
10-1-03		70%	
10-1-02		60%	
10-1-01		50%	
10-1-00		40%	
PRIOR YRS		30%	
Total		Total	

#16a Telephone systems, copiers/duplicators & facsimile machines Excluding furniture, fixtures and equipment of all commercial, industrial, manufacturing, mercantile, trading and all other businesses, occupations and professions. Examples: desks, chairs, tables, file cabinets, typewriters, calculators, telephone answering machines, postage meters, cash registers, moveable air conditioners, partitions, shelving display racks, refrigerators, freezers, kitchen equipment, etc.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-06		95%	
10-1-05		80%	
10-1-04		60%	
10-1-03		40%	
PRIOR YRS		20%	
Total		Total	

#16

#16a

#19 Mechanics Tools Mechanics tools (e.g., wrenches, air hammers, jacks, sockets, screwdriver, etc.).

#20 Electronic data processing equipment (e.g., computers, printers, peripheral computer equipment and any computer based equipment acting as a computer as defined under Section 168 of the IRS Code of 1986.). Bundled software is taxable and must be included.

**Assessor's
Use Only**

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-06		95%	
10-1-05		90%	
10-1-04		80%	
10-1-03		70%	
10-1-02		60%	
10-1-01		50%	
10-1-00		40%	
Prior Yrs		30%	
Total		Total	

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-06		95%	
10-1-05		80%	
10-1-04		60%	
10-1-03		40%	
Prior Yrs		20%	
Total		Total	
COMPUTERS			

#21 Telecommunications Equipment including but not limited to telecommunications controllers & control frames, relay, switching and processing equipment and/or telecommunications equipment deemed technologically advanced by the Assessor

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-06		95%	
10-1-05		80%	
10-1-04		60%	
10-1-03		40%	
PRIORYRS		20%	
Total		Total	

EXCLUDING furniture, fixtures, computer equipment, cables, conduits, antennae, towers, batteries, generators, or any other equipment **NOT** deemed technologically advanced by the Assessor

#19

#20

#21

#22 Cables, conduits, pipes, poles, towers, underground mains, wires, etc., of gas, heating, telephone companies, water and water power companies. Poles, towers, underground mains, wires, etc., of gas, heating, telephone companies, water and water power companies. Include items annexed to the ground (e.g., hydraulic car lifts, gasoline holding tanks, pumps, truck scales, etc.), as well as property used for the purpose of creating or furnishing a supply of water (e.g., pumping stations).

DPUC regulated utilities check this box ☐

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-06		%	
10-1-05		%	
10-1-04		%	
10-1-03		%	
10-1-02		%	
10-1-01		%	
10-1-00		%	
PRIOR YRS		%	
Total		Total	

#22

23 – Expensed Supplies The average monthly quantity of supplies normally consumed in the course of business (e.g., stationery, post-it notes, typewriter ribbons, computer disks, computer paper, pens, pencils, rulers, staplers, paper clips, medical and dental supplies and maintenance supplies, etc.) Any supply incorporated into a "for sale" item shall be considered inventory and as such exempt [12-81 (54).]

Year Ending	Total Expended	# of Months	Average Monthly
10-1-06			
The average is the total amount expended on such supplies since the previous assessment year divided by the number of months in business in the previous assessment year (12 months maximum).			

#23

#24 – All other goods, chattels and effect Any other taxable personal property not previously mentioned or which does not appear to fit into any of the other categories (e.g. video tapes, vending machines, pinball games, video games, signs, billboards, coffee makers, water coolers, leasehold improvements other than realty, carpenter's tools etc.). [Describe briefly _____]

#24 – All other goods, chattels and effect (except video tapes)

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-06		95%	
10-1-05		90%	
10-1-04		80%	
10-1-03		70%	
10-1-02		60%	
10-1-01		50%	
10-1-00		40%	
PRIOR YRS		30%	
Total		Total	

#24a – Rental video tapes

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-06		95%	
10-1-05		80%	
10-1-04		60%	
10-1-03		40%	
PRIOR YRS		20%	
Total		Total	

Average number of video tapes on hand _____

#24

#24a

LESSOR'S REPORT (Lessor: One, who leases property to another, also includes rented, consigned, or loaned items.)
COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED.

Lessee #1

Lessee #2

Lessee #3

Name of Lessee			
Lessee's address			
Physical location of equipment			
Full equipment description			
Is equipment self manufactured			
Acquisition date			
Retail selling price new at time of lease signing.			
Has this lease ever been purchased, assumed or assigned?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
If yes, specify from whom			
Date of such purchase, etc.			
If original asset cost was changed by this transaction, give details.			
Type of lease	<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale	<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale	<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale
Lease Term: Begin and end dates			
Monthly contract rent			
Monthly maintenance costs if included in monthly payment above			
Is equipment declared on either the Lessor's or the Lessee's new manufacturing exemption application?	Yes <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>

LESSEE'S REPORT (Lessee: One who leases from another but for purposes of this report, also include **all** leased, borrowed, consigned, loaned, rented or stored items in your possession.)

Pursuant to Connecticut General Statutes §12-57a, all leased, borrowed, consigned, loaned, rented, or stored personal property not owned by you but in your possession as of the assessment date must be included on this form. Failure to declare, in the form and manner as herein prescribed, shall result in the presumption of ownership and subsequent tax liability plus penalties. Property you do not lease that may be in your possession and must be reported includes (but is not limited to) dumpsters, gas/propane tanks, vending machines, water coolers, coffee machines, display stands or cases, display coolers or refrigerators etc.

Yes **No**

☐ ☐ Did you dispose of any leased items that were in your possession as of last October 1? If yes, enter a description of the property and the date of disposition in the space to the right. Use page 11, if needed. _____

☐ ☐ Did you acquire any of the leased items that were in your possession as of last October 1? If yes, indicate previous lessor, item(s) and date(s) acquired in the space to the right. Use page 11, if needed. _____

☐ ☐ **IMPORTANT** Is the cost of any of the equipment listed below, declared on page 4 or 5 of this declaration? **If yes**, note year in the 'Year Included' column **and** list cost in the 'Acquisition Cost' column.

COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED.

Lease Number	Owners Name and MAILING ADDRESS	Item Description/ Model No.	Serial #	Year of Mfg.	Capital Lease (Yes/No)	Lease Term Beg/End	Monthly Rent	Acquisition Cost	Year included on pg. 4-5

BUSINESS CLOSING OR SALE OF BUSINESS

If you no longer own the business noted on page 1, you do not need to complete this entire Declaration. **However**, you must **complete, sign** and **return** the affidavit below, **with supporting documentation** to the Assessor no later than November 1, 2006.

AFFIDAVIT OF BUSINESS CLOSING OR SALE OF BUSINESS

I _____ of _____ at _____
Business owners name Business name (if applicable) Street location of business name shown

With regards to said business do so certify that on _____ Said business was (indicate by circling **A** or **B**):
Date

A: SOLD TO:

_____ Name

_____ Address (including street number, state and zip code)

B: TERMINATED:

Attach Bill of Sale or Letter of Dissolution to this form and return with this affidavit to the Assessor's office.

The signer is made aware that the penalty for making a false affidavit is a \$500.00 fine or imprisonment for one year or both.

X

_____ Signature

_____ Print name

DETAIL LISTING OF DISPOSED ASSETS

If you disposed of, sold or transferred a portion of the property included in last year's filing, then complete the following.

COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED.

Date Removed	Description of Item	Date Acquired	Acquisition Cost

RECONCILIATION OF FIXED ASSETS

Assets declared last October 1 _____

Assets disposed of since last October 1* - _____

Assets added since last October 1 + _____

Assets declared this year = _____

Amount of equipment expensed last year _____

Capitalization Threshold** _____

* Complete the Detail Listing Of Disposed Assets above

** Dollar amount at which an expenditure is posted as an asset instead of an expense

HARTFORD

PERSONAL PROPERTY DECLARATION

OCTOBER 1, 2006

TO BE FILED BY NOVEMBER 1, 2006

ACCOUNT NUMBER: _____

LEGAL NAMEUnder which business is being conducted. **NOTE:** A trade name is not a legal name.**DBA(S)****STREET LOCATION:** [in Hartford, include street number]**MAILING ADDRESS**

STREET NAME AND NUMBER, OR PO BOX NUMBER

TOWN

STATE

ZIP CODE

Net Depreciated Value From pages 4 & 5	Property Codes and Descriptions	
	# 9	Unregistered Motor Vehicles
	#10	Machinery & Equipment
	#13	Newly Acquired Manufacturing Machinery & Equipment
	#15a	Manufacturing Machinery & Equipment - Eligible
	#15b	Biotechnology Machinery & Equipment - Eligible
	#16	Furniture & Fixtures
	#16a	Telephone Systems/ Copiers/ Fax
	#19	Mechanics Tools
	#20	Electronic Data Processing Equipment
	#21	Telecommunications Equipment
	#22	Cables, conduits, pipes, poles, towers, underground mains, wires, etc.,
	#23	Average Supplies
	#24	All Other Goods, Chattels, and effect

Assessor's Use Only	
# 9	
#10	
#13	
#15a	
#15b	
#16	
#16a	
#19	
#20	
#21	
#22	
#23	
#24	

Assessor's Use Only				
Total Gross Assessment: all codes #9 through #24			Total Gross Assessment	
Penalty: descriptions on page 3 REASON(S) FOR PENALTY:			+ Penalty	
Exemption(s) granted:			- Total Exemption(s)	
Total Net Assessment			= Total Net Assessment	

THIS FORM MUST BE SIGNED

(and in some cases witnessed before it may be filed with the Assessor.)

AFFIDAVIT**Avoid Penalty, Have The Personal Property Declaration Which Is Signed By An Agent Notarized.****AFFIDAVIT**

I DO HEREBY declare under penalty of false statement that the foregoing list, according to the best of my knowledge, remembrance and belief, is a true statement of all my property liable to taxation. I also declare under penalty of false statement that I have not conveyed or temporarily disposed of any estate for the purpose of evading the laws relating to the assessment and collection of taxes (§ 12-49 C.G.S.).

**Owner's
Signature**

X

Dated

Print owner's name if signed by agent

I DO HEREBY declare under oath that I have been duly appointed agent for the owner of the property listed above and that I have full authority and knowledge sufficient to file a proper declaration for him in accordance with the provisions of §12-50 C.G.S.

**Agent's
Signature**

Dated

Witness of agent's sworn statement

Subscribed and sworn to before me:

Dated

Assessor or staff member, Town Clerk, Justice of the Peace, Notary Public
or Commissioner of Superior Court